STATE INFORMATION FOR STREAMLINED SALES TAX PARTICIPANTS

1. INTRODUCTION

- DATE STATE WILL JOIN SST - Effective October 1, 2005
- BRIEF DESCRIPTION OF THE STATE'S PROGRAM – Conforming state.

2. CONTACT PERSONNEL

- IDENTIFY CONTACT PERSONNEL
  - Richard Dobson, Ricky Haven, Tim Bennett, Kevin West.
  - CSP CERTIFICATION INFORMATION: Tim Bennett
  - PROGRAMING QUESTIONS: Kumar Kakani

- LIST TELEPHONE & FAX NUMBERS, EMAIL AND MAILING ADDRESSES
  - Richard Dobson, Executive Director, Office of Sales & Excise Tax,
    Telephone: (502)564-5523 X49977,
    Fax: (502)564-2906;
    Email richard.dobson@ky.gov;
    Address: Station #50, 501 High Street, Frankfort, KY 40601-2103
  - Ricky Haven, Director, Division of Sales and Use Taxes,
    Telephone: (502)564-6828,
    Fax: (502) 564-2041,
    Email: ricky.haven@ky.gov;
    Address: Station #53, 501 High Street, Frankfort, KY 40601-2103
  - Tim Bennett, Assistant Director, Division of Sales and Use Taxes,
    Telephone: (502)564-5170 X48913,
    Fax: (502) 564-2041
    Email: tim.bennett@ky.gov
    Address: Station #53, 501 High Street, Frankfort, KY 40601-2103
  - Kevin West, Section Supervisor, Office Audit Section,
    Telephone: (502)564-5170 X48920,
    Fax: (502)564-2041,
    Email: kevin.west@ky.gov,
    Address: Station #66, 501 High Street, Frankfort, KY 40601-2103
  - For Certification questions, contact Tim Bennett
  - For Programming questions, contact Kumar Kakani,
    Telephone: (502)564-6380,
    Email: kumar.kakani@ky.gov
    Address: Commonwealth Office of Technology, 669 Chamberlain Dr, Frankfort, KY 40601

3. DEVELOPER RESPONSIBILITIES

- CONFIDENTIALITY – List any confidentiality guidelines, rules and violation consequences –
  See KRS 131.190
- COMPLIANCE REQUIREMENTS - File in accordance with SST requirements.

4. PUBLICATIONS

- URL FOR STATE TAXABILITY MATRIX - www.revenue.ky.gov
- URL FOR STATE RATES & BOUNDARIES DATABASES - N/A, KY has a statewide rate of 6%, no local
  option sales tax

5. FILING OF SERS

- SOFTWARE ACCEPTANCE, TESTING AND APPROVAL
  i. Whether testing and certification are required for sellers and CSPs prior to filing - no testing for
     sellers; CSP certification requires testing.
  ii. IF SO, TESTING PROCEDURES AND ACCEPTANCE CRITERIA - procedures for CSPs set by the SST
      Certification Committee.

- URL OF WEB SERVICE FOR FILING OR URL OF WEBSITE FOR UPLOADING FILES AND DOWNLOADING ACKNOWLEDGEMENTS
  https://sst.rev.ky.gov/EfileWeb/services/EFileServiceSoap
- STATE DUE DATES – WHAT IS TIMELY FILED - Filed by 20th of the following month
- WHETHER STATE USES COMPOSITE SER CODES - Yes

6. PAYMENT HANDLING AND ACCEPTANCE

- STATE DUE DATES – WHAT IS TIMELY PAID - Received by the 20th of the following month.
- DOES STATE ACCEPT BULK PAYMENTS - No.
- STATE EFT REGISTRATION REQUIREMENTS - Contact Angela Wyatt at 564-7907, ext 46750 or access www.revenue.ky.gov, E-Tax, e-payment information.
- WHAT FORM OF SAME-DAY PAYMENT (E.G. FEDWIRE) STATE ACCEPTS –
  Fedwire only same day payments
- DATA REQUIREMENTS FOR SELLER/CSP INITIATED ACH CREDIT PAYMENTS –
  EFT program (see above)
- PREPAYMENT REQUIREMENTS, IF ANY - None
- REFUND HANDLING - Mail Refund Application Form 51A209 (Available at http://revenue.ky.gov/forms/cursalefrm.htm to Division of Sales and Use Tax, 501 High Street, PO Box 181, Frankfort KY 40602

7. ACKNOWLEDGEMENT SYSTEM

- STATE SPECIFIC ERROR CODES IN ADDITION TO MINIMAL ERROR CODE LIST - None.
- ANTICIPATED TIMING OF ACKNOWLEDGEMENTS - Should be available the same day

8. URL OF STATE'S FULL REGISTRATION SYSTEM IF NEEDS TO REGISTER –

http://revenue.ky.gov/business.

9. STATE FULL SALES AND USE FILING PROGRAM

- OPTIONS FOR SELLERS/CSPS - are able to file SERS through Kentucky's SST tax site.
- URL OF ONLINE FILING PROGRAM -
  For Model 4 Filers - http://revenue.ky.gov/etax.htm.
  For Model 1 & Model 2 Filers - https://sst.rev.ky.gov/EfileWeb/services/EFileServiceSoap.
- URL FOR FORMS - Forms are not available on-line

10. APPENDIX

- TRANSMISSION FILE SIZE LIMITS - No limits at this time
- SPECIAL TAXING DISTRICT CODES - One statewide rate, no local Sales and Use Tax
- SAMPLE SST XML DOCUMENTS
  i. SER WITH AND WITHOUT PAYMENT - Use TIGERS standards
  ii. INFORMATION REPORT - Use TIGERS standards
  iii. ACKNOWLEDGEMENT - Use TIGERS standards